

## DEVELOPMENT SECRETARIAT

## Issues orders regarding the Apportionment of the Entertainments Tax between the Government and the several local bodies in the State.

READ—

Section 14 of the Mysore Amusements Tax Regulation, VIII of 1932, regarding the apportionment of the proceeds of the Entertainments Tax between the local authorities and the Government.

2. Para 1 (c) of Government Order No. L. 7374-88—Ml. 275-32-11, dated 10—12th May 1933, regarding the maintenance of an account of the receipts and expenditure in each local area in the Office of the Deputy Commissioner and the payment at the end of each year of the net amount due to each local body.

3. Reports received from the Commissioner of Stamps, the Comptroller to Government, and the Deputy Commissioners of Districts, furnishing information as to the expenses incurred in connection with the printing of the Entertainments Tax Stamps and the realisations from the sale of stamps for the quarter ended 30th September 1933 and their apportionment between the Government and the local bodies concerned.

4. Un-official Note No. 27—B. II, dated 2nd August 1934 of the Comptroller on the subject.

ORDER No. L. 2446-58—Ml. 308-32-13, DATED BANGALORE,  
THE 1ST OCTOBER 1934.

Section 14 of the Amusements Tax Regulation lays down that Government may apportion the proceeds of the Entertainments Tax in any local area between the local authorities and itself in such a proportion as it may determine by general or special orders or by rules made in this behalf. The provisions of the Mysore Amusements Tax Regulation, VIII of 1932, have been extended to the following local areas in the State:—

The Bangalore and Mysore City Municipalities, the Town Municipal Councils of Tumkur, Kolar, Chitaldrug, Hassan, Shimoga, Chikmagalur, Davangere and Chikballapur and the Kolar Gold Fields Sanitary Board Area.

All the Deputy Commissioners agree that the entire realisations should be credited to the local bodies concerned without any deduction on account of the cost of administration of the Regulation. The Deputy Commissioner, Mysore, however, recommends the grant of a small allowance to the supervising and the clerical staff employed in this connection. The Commissioner of Stamps reports that some expenditure has been incurred on account of the cost of the paper, printing and transmission of the Entertainments Tax Stamps to the Treasuries.

2. According to the Government Order of 12th May 1933 read above, arrangements have to be made for the payment at the end of each year of the net amount due to the local body under Section 14 of the Regulation in accordance with orders to be issued regarding the apportionment of the tax, and the manner of calculating the expenses of collection. Government are pleased to direct that the following procedure be adopted for apportioning the tax and making payments to the local bodies:—

(1) Soon after the close of the official year, the Comptroller will obtain information from the Commissioner of Stamps as to the expenditure incurred in getting stamps printed and supplied to the District and Taluk Treasuries for sale and the commission, if any, allowed to vendors of Stamps.

(2) As an account of receipts and expenditure in each local area has been ordered to be maintained by the Deputy Commissioner concerned, figures showing the revenue and expenditure, if any, incurred in the administration of the Regulation and the refunds given, etc., may also be obtained from the District Offices concerned.

(3) After deducting a sum equal to 12½ per cent. of the net receipts, i.e., (exclusive of the commission allowed to Stamp vendors) to cover the items of expenditure referred to in (1) and (2) above in respect of each district from the total revenue as verified with his books, the Comptroller will arrange for the credit of the balance to the local body concerned in the accounts for that year and advise to the local body before the end of August of the following year. The procedure now followed for the adjustment of the cesses on excise revenue, viz., by passing the transaction through a deposit head, may be adopted in this case.

(4) As the budgets of the local bodies for the succeeding year are framed before the 15th April preceding, it is necessary that they should make provision on the receipt side in respect of the income from the tax. The Deputy Commissioners of Districts are requested to intimate to the Presidents concerned before the said date, the approximate provision that may be made on this account in the budgets, having regard to the realisations booked in their offices and the expenditure incurred in the collection of the tax.

3. The proposals of the Deputy Commissioner, Mysore District, for the grant of allowances to certain officials for attending to the connected work in his district cannot be sanctioned.

M. VENKATANARANAPPA,  
*Secretary to Government,  
Development Department.*

### FINANCIAL SECRETARIAT

#### Amendment to Article 501, Mysore Service Regulations, regarding Grant of Bus Fare plus Daily Allowance for Road Journey by Bus.

READ—

Letter No. 220 T. A., dated 11th May 1934, from the Comptroller to Government, proposing that in accordance with Government Order No. FL 6132-91—S. & A. 201-28-1, dated 12th—15th February 1929 and of letter No. FL 9719—S. & A. 469-30-2, dated 26th June 1931, addressed to the Director of Agriculture in the matter of grant of bus fare plus daily allowance for journeys by bus, provisos may be added to Article 501, M. S. R., (1) to restrict the grant of bus fare plus daily allowance in lieu of road mileage to cases where a mileage is admissible under Article 523, M. S. R., and (2) to limit the total amount that could be drawn as daily allowance plus bus fare in lieu of mileage to the amount of mileage admissible under the rules.

ORDER No. FL 3982-4041—S. & A. 298-33-2, DATED BANGALORE,  
THE 5TH NOVEMBER 1934.

Government accept the Comptroller's proposal and direct that the following proviso be added to para 2 of Article 501, Mysore Service Regulations, deleting the full stop after "headquarters."

"Provided the distance travelled entitles them to road mileage under Article 523 and provided also that the total charges admissible under this Article do not exceed the mileage when this is in excess of the daily allowance."

S. SHAMANNA,  
*Financial Secretary to Government.*

#### Sanctions Revised Scales of Pay in the Medical Department.

ORDER No. FL 4046-8—S. & A. 297-34-1, DATED BANGALORE,  
THE 5TH NOVEMBER 1934.

Government direct that the scales of pay of the Officers in the Medical Department be revised as shown in the annexed statement.

S. SHAMANNA,  
*Financial Secretary to Government.*